

Notification

New Delhi, the 17th March, 2012

No. 10/2012 – Service Tax

G.S.R. (E).- In exercise of the powers conferred by sections 93 and 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007, namely:—

1. (1) These rules may be called the, Works Contract (Composition Scheme for Payment of Service Tax) Amendment Rules 2012.
(2) They shall come into force on the 1st day of April, 2012.

2. In the Works Contract (Composition Scheme for Payment of Service Tax) Amendment Rules, 2007, in rule 3, in sub-rule (1), for the words “four per cent.”, the figures and words “4.8 per cent.” shall be substituted.

[F.No. 334 /1 /2012- TRU]



(Samar Nanda)

Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification Number. 32/2007 - Service Tax, dated the 22nd May, 2007, G.S.R. 378 (E), dated the 22nd May, 2007 and was last amended by notification number. 1/2011-Service Tax, dated the 1st March , 2011 *vide* number G.S.R. 158 (E), dated the 1st March , 2011.